



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.255

AMARAVATI, TUESDAY, FEBRUARY 18, 2020

G.1542

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

WAIVER OF LATE FEES PAYABLE UNDER SECTION 47 OF THE APGST ACT, 2017 FOR FAILURE TO FILE THE RETURN IN FORM GSTR-1 FROM JULY, 2017 TO NOVEMBER, 2019, WITHIN THE DUE DATE.

[G.O.Ms.No. 47, Revenue (Commercial Taxes-II), 17th February, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby make the following amendment to the notification issued in the G.O.Ms.No.83, Revenue (Commercial Taxes-II) Department, Dated.16.02.2018 as subsequently amended.

2. This notification shall be deemed to have come into force with effect on and from the 19th day of December, 2019.

AMENDMENT

In the said notification, after the second proviso, the following proviso shall be added, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020.”.

D. SAMBASIVA RAO,
Special Chief Secretary to Government.